## GEORGIA DEPARTMENT OF REVENUE

**Comparative Summary of Net Revenue Collections** 

(unaudited - 000's)

	For the Month Ended						
	September 2013		September 2012				% Change
		(FY 2014)		(FY 2013)		Change	
Tax Revenues:				_			
Income Tax - Individual:	\$	885,568	\$	827,123	\$	58,444	7.1%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Footnote 2)	\$	806,861	\$	855,461	\$	(48,600)	-5.7%
Local Sales Tax Distribution (Footnote 1)	\$	(380,713)	\$	(388,860)	\$	8,147	2.1%
Sales Tax Adjustments/Refunds	\$	(4,741)	\$	(6,977)	\$	2,236	32.0%
Net Sales and Use Tax - General	\$	421,407	\$	459,625	\$	(38,217)	-8.3%
Motor Fuel Taxes:							
Prepaid Motor Fuel Tax	\$	52,465	\$	46,230	\$	6,235	13.5%
Motor Fuel Excise Tax	\$	38,767	\$	34,406	\$	4,362	12.7%
<b>Total Motor Fuel Taxes</b>	\$	91,232	\$	80,636	\$	10,596	13.1%
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Income Tax - Corporate Tobacco & Cigar Taxes	\$ \$	179,687 19,036	\$ \$	150,359 18,968	\$ \$	29,328 68	0.4%
Alcoholic Beverage Taxes	\$	14,977	\$	11,405	\$	3,573	31.3%
Estate Tax	\$	-	\$	-	\$	-	
Property Tax	\$	1,235	\$	2,527	\$	(1,292)	-51.1%
Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$	98,286	\$	23,750	\$	74,537	313.8%
Total Tax Revenues	\$	1,711,428	\$	1,574,391	\$	137,037	8.7%
Other Revenues:							
Other Fees & Taxes (Footnote 3)	\$	10,514	\$	15,549	\$	(5,036)	-32.4%
<b>Total Taxes and Other Revenues</b>	\$	1,721,942	\$	1,589,941	\$	132,002	8.3%
		Voor t	o Dot				
CENEDAL ELIND		Year-t			¢	Change	% Changa
GENERAL FUND		Year-t		FY 2013	\$	Change	% Change
Tax Revenues:	•	FY 2014		FY 2013			
	\$				<b>\$</b>	Change 109,310	% Change
Tax Revenues:	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1)		<b>FY 2014</b> 2,343,479	\$	FY 2013 2,234,168	\$	109,310	4.9%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds	\$ \$ \$	2,343,479 2,425,854 (1,133,652) (32,793)	\$ \$ \$ \$	2,234,168 2,555,117 (1,170,426) (17,957)	\$ \$ \$	109,310 (129,263) 36,774 (14,836)	4.9% -5.1% 3.1% -82.6%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1)	\$	2,343,479 2,425,854 (1,133,652)	\$ \$ \$	2,234,168 2,555,117 (1,170,426)	\$ \$ \$	109,310 (129,263) 36,774	4.9% -5.1% 3.1%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds	\$ \$ \$	2,343,479 2,425,854 (1,133,652) (32,793)	\$ \$ \$ \$	2,234,168 2,555,117 (1,170,426) (17,957)	\$ \$ \$	109,310 (129,263) 36,774 (14,836)	4.9% -5.1% 3.1% -82.6%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General	\$ \$ \$	2,343,479 2,425,854 (1,133,652) (32,793)	\$ \$ \$ \$	2,234,168 2,555,117 (1,170,426) (17,957)	\$ \$ \$	109,310 (129,263) 36,774 (14,836)	4.9% -5.1% 3.1% -82.6%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes:	\$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409	\$ \$ \$ \$	2,234,168 2,555,117 (1,170,426) (17,957) 1,366,734	\$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325)	4.9% -5.1% 3.1% -82.6% -7.9%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax	\$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409	\$ \$ \$ \$	2,234,168 2,555,117 (1,170,426) (17,957) 1,366,734	\$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325)	4.9% -5.1% 3.1% -82.6% -7.9%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax	\$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409  147,420 115,000	\$ \$ \$ \$	2,234,168 2,234,168 2,555,117 (1,170,426) (17,957) 1,366,734 136,966 106,469	\$ \$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325) 10,454 8,531	4.9% -5.1% 3.1% -82.6% -7.9% 7.6% 8.0%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate	\$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409  147,420 115,000 262,420	\$ \$ \$ \$ \$	2,234,168  2,555,117 (1,170,426) (17,957) 1,366,734  136,966 106,469 243,434	\$ \$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325) 10,454 8,531 18,986 28,805	4.9%  -5.1% 3.1% -82.6% -7.9%  7.6% 8.0% 7.8%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes	\$ \$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409  147,420 115,000 262,420 209,044	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,234,168  2,555,117 (1,170,426) (17,957) 1,366,734  136,966 106,469 243,434 180,239	\$ \$ \$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325) 10,454 8,531 18,986 28,805 11,985	4.9%  -5.1% 3.1% -82.6% -7.9%  7.6% 8.0% 7.8%  16.0% 26.7%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes	\$ \$ \$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409  147,420 115,000 262,420  209,044 56,935	\$ \$ \$ \$ \$ \$ \$	2,234,168  2,234,168  2,555,117 (1,170,426) (17,957) 1,366,734  136,966 106,469 243,434  180,239 44,950	\$ \$ \$ \$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325) 10,454 8,531 18,986 28,805	4.9%  -5.1% 3.1% -82.6% -7.9%  7.6% 8.0% 7.8%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax  Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409  147,420 115,000 262,420  209,044 56,935 44,881	\$ \$ \$ \$ \$ \$ \$ \$ \$	2,234,168  2,234,168  2,555,117 (1,170,426) (17,957) 1,366,734  136,966 106,469 243,434  180,239 44,950 41,600	\$ \$ \$ \$ \$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325) 10,454 8,531 18,986 28,805 11,985 3,281	4.9%  -5.1% 3.1% -82.6% -7.9%  7.6% 8.0% 7.8%  16.0% 26.7% 7.9%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409  147,420 115,000 262,420 209,044 56,935 44,881 - 2,712	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,234,168  2,234,168  2,555,117 (1,170,426) (17,957) 1,366,734  136,966 106,469 243,434 180,239 44,950 41,600 - 4,313	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325) 10,454 8,531 18,986 28,805 11,985 3,281 - (1,601)	4.9%  -5.1% 3.1% -82.6% -7.9%  7.6% 8.0% 7.8%  16.0% 26.7% 7.9%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409  147,420 115,000 262,420  209,044 56,935 44,881 - 2,712 268,904	\$ \$ \$ \$ \$ \$ \$ \$ \$	2,234,168  2,234,168  2,555,117 (1,170,426) (17,957) 1,366,734  136,966 106,469 243,434  180,239 44,950 41,600 - 4,313 73,041	\$ \$ \$ \$ \$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325) 10,454 8,531 18,986 28,805 11,985 3,281 - (1,601) 195,862	4.9%  -5.1% 3.1% -82.6% -7.9%  7.6% 8.0% 7.8%  16.0% 26.7% 7.9%  -37.1% 268.2%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2)  Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409  147,420 115,000 262,420 209,044 56,935 44,881 - 2,712	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,234,168  2,234,168  2,555,117 (1,170,426) (17,957) 1,366,734  136,966 106,469 243,434 180,239 44,950 41,600 - 4,313	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325) 10,454 8,531 18,986 28,805 11,985 3,281 - (1,601)	4.9%  -5.1% 3.1% -82.6% -7.9%  7.6% 8.0% 7.8%  16.0% 26.7% 7.9%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax  Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2)  Total Tax Revenues  Other Revenues:	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409  147,420 115,000 262,420  209,044 56,935 44,881 - 2,712 268,904 4,447,784	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,234,168  2,234,168  2,555,117 (1,170,426) (17,957) 1,366,734  136,966 106,469 243,434  180,239 44,950 41,600 - 4,313 73,041 4,188,480	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325) 10,454 8,531 18,986 28,805 11,985 3,281 - (1,601) 195,862 259,303	4.9%  -5.1% 3.1% -82.6% -7.9%  7.6% 8.0% 7.8%  16.0% 26.7% 7.9%  -37.1% 268.2% 6.2%
Tax Revenues: Income Tax - Individual  Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General  Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes  Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,343,479  2,425,854 (1,133,652) (32,793) 1,259,409  147,420 115,000 262,420  209,044 56,935 44,881 - 2,712 268,904	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,234,168  2,234,168  2,555,117 (1,170,426) (17,957) 1,366,734  136,966 106,469 243,434  180,239 44,950 41,600 - 4,313 73,041	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	109,310 (129,263) 36,774 (14,836) (107,325) 10,454 8,531 18,986 28,805 11,985 3,281 - (1,601) 195,862	4.9%  -5.1% 3.1% -82.6% -7.9%  7.6% 8.0% 7.8%  16.0% 26.7% 7.9%  -37.1% 268.2%

## **Footnotes:**

**Total Taxes and Other Revenues** 

- 1. The Local Distribution has been adjusted with an end-of-month accrual to reflect Sales Tax payment activity after the actual distribution 3 days before month-end.
- 2. Effective March 1, 2013, legislation (H.B. 266) went into effect to establish a new Title ad Valorem Tax in lieu of Automobile Sales Tax collected at the point of sale and replacing the annual ad valorem "birthday" tax paid on the assessed value of vehicles purchased before January 1, 2012. Due to the corresponding shifting of tax revenues from Sales Tax to Motor Vehicle (TAVT), gross Sales Tax collections are under-stated and Motor Vehicle fees over-stated relative to collections in FY 2013.

4,477,619

4,230,268

247,351

5.8%

3. "Other Fees & Taxes" includes payments that have been deposited in the bank, but for which returns may not yet have been processed. The undistributed amounts are then re-classified (as returns are processed) to the proper and respective revenue account. "Other Fees" also includes Unclaimed Property collections.